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From:

Sent: Friday, April 22, 2011 9:11:10 AM

To:

Cc:

Subject: RE: Question - Partnership Delinquency Penalty - Please Answer

Section 6221 provides for a determination at the partnership level for any penalty "which relates to an adjustment to a partnership item." (emphasis supplied).

The failure to file penalty is not based on an adjustment to a partnership item (e.g., an adjustment to partnership income or loss). So it is not determined under the TEFRA partnership procedures pursuant to section 6221.